

Source: sooperkanoon.com/act/249855

Finance Act, 1999

Section 62 - AMENDMENT OF SECTION 139 -InSection 139 of the Income Tax Act-, with effect from the 1st day of June, 1999

a) in sub-section (1), in the first proviso, in clause (ii), for the words "motor vehicle", the words "motor vehicle other than a two -wheeled motor vehicle, whether having any detachable side-car having extra wheel attached to such two - wheeled motor vehicle or not" shall be substituted; (b) in sub-section (6), for the words "and value and belonging to him", the words ".value and belonging to him, his bank account and credit card held by him" shall be substituted.